Government of
Saskatchewan

Annual Report
April 1, 1986 -
February 28, 1987

Saskatchewan
Assessment
Authority

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Saskatchewan Assessment Authority

Letters of Transmittal

The Honourable F.W. Johnson
Lieutenant Governor
Province of Saskatchewan
Regina, Saskatchewan

Dear Sir:

I have the honour to submit the Sixth Annual Report of the Saskatchewan Assessment Authority. On March 1, 1987 the Saskatchewan Assessment Management Agency was created and took over the functions of the Assessment Authority. Due to the change in jurisdiction, the year end for this report is February 28, 1987.

Respectfully submitted,

Jack Klein
Minister-in-charge
Saskatchewan Assessment Authority

Honourable Jack Klein
Minister-in-charge
Saskatchewan Assessment Authority
Legislative Building
Regina, Saskatchewan

Dear Sir:

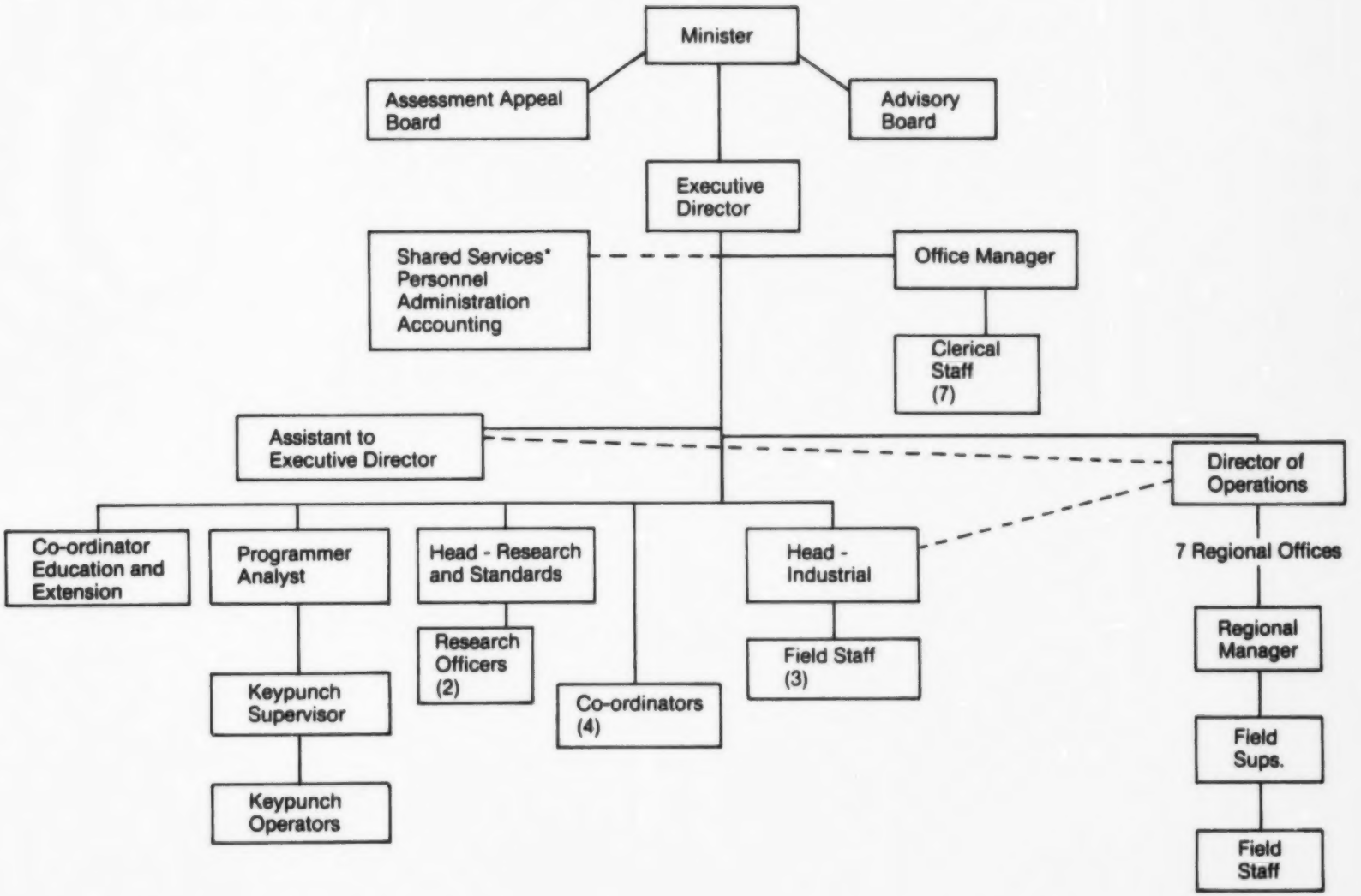
I have the honour to submit herewith the Sixth Annual Report of the Saskatchewan Assessment Authority. On March 1, 1987 the Saskatchewan Assessment Management Agency was created, taking over the duties previously performed by the Saskatchewan Assessment Authority.

As the Agency was created prior to the completion of the Authority's fiscal year end, the year end date for this report is February 28, 1987.

Yours truly,

D.W. Bennett
Executive Director
Saskatchewan Assessment Authority

Saskatchewan Assessment Authority Organizational Chart



* shared with Department of Urban Affairs

Objectives

The Saskatchewan Assessment Authority is responsible for the valuation of all properties, businesses, equipment and special franchises in Saskatchewan.

The Saskatchewan Assessment Act created the Saskatchewan Assessment Authority responsible to and under the direction and control of a Minister of the Crown.

The Act sets out the duties and responsibilities for the Assessment Authority as follows:

(a) Establish and maintain valuations in a manner consistent with and in accordance with the standards pursuant to The Rural Municipality Act, The Urban Municipality Act, or The Northern Municipalities Act, as the case may be. (This includes maintaining the assessment base in every municipality on a yearly basis or as required, as well as performing general reassessments dictated by legislative requirements.)

(b) Supervise the administration of the assessment provisions of all municipal Acts. This includes information regarding courts/boards of revision, roll confirmation, interpretation of assessment provisions in various legislative Acts, etc.

(c) Ensure the general public is adequately informed respecting assessment procedures.

The Act also provides that every municipality shall be reassessed at least once every ten years or at any other time the Assessment Authority may order.

The Saskatchewan Assessment Authority provides equalized assessments on behalf of the Ministers of Urban Affairs and Rural Development, as required under the provisions of The Education Act.

Administrative Services

Budget and Personnel

The Saskatchewan Assessment Authority is responsible for valuing approximately 900,000 assessable properties in the province.

The following listing of expenditures is based on an 11 month fiscal year covering the period of April 1, 1986 to February 28, 1987.

Expenditures

Administration	$1,731,800
Field Services	3,304,700
Advisory Board	3,700
TOTAL	$5,040,200

As of February 28, 1987 the Saskatchewan Assessment Authority had 107 permanent positions, including 87 in operations. In addition, the Authority had 28 temporary employees.

The Authority's head office is in Regina, with regional offices in Weyburn, Yorkton, Melfort, Saskatoon, North Battleford, Swift Current and Regina.

Research

Research work continued during the period under review on analyzing data and preparing assessment policy options for consideration in developing new assessment manuals. Specific areas studied were residential and commercial building component costs, urban land sales, infrastructure servicing costs, crop yields for different soil associations and rural land sales.

Education and Extension

The Authority continued work on improving communication activities. A slide tape presentation explaining Saskatchewan's rural assessment system was developed and shown at a number of public meetings. Representatives from the Authority staffed an informational display at the S.U.M.A. and S.A.R.M. conventions, and were also available to speak at meetings or make assessment presentations on request.

Employees of the Authority continued to improve their skills and knowledge by participating in educational training courses. In the year under review all field staff participated in seminars on "making effective presentations". New rural employees received a two week rural training course and a three week urban training course in addition to a soils tour of the province. Rural supervisors also participated in a soils tour and all supervisors took a course on "developing leadership skills".

Assessment Program

Urban Municipalities

In the year under review the Authority completed the general reassessment program begun ten years ago.

Revaluations were conducted on all urban properties including resort properties and small holdings. Maintenance valuations were carried out in all urban municipalities requiring revisions.

The cities of Saskatoon and Regina maintained their own assessment staff. The provincial co-ordinator of city assessments worked with the major cities to ensure equity in assessments province-wide.

Revaluations and maintenance valuations in urban municipalities have resulted in the following changes in total aggregate assessment.

	1985	1986	Increase
Cities	$2,738,059,304	$2,961,160,935	$223,101,631
Towns	545,750,234	672,403,585	126,653,351
Village	213,041,401	228,428,446	15,387,045
Resort Villages			
TOTAL	$3,496,850,939	$3,861,992,966	$365,142,027

The total increase in taxable assessment in urban municipalities was $365,142,027. Much of this increase however was due to certain municipalities changing to the new level of assessment.

The urban municipalities, utilizing assessments based on new level values, use those values for municipal tax levy calculations; however, the new aggregate assessments for the municipalities may be equalized for the purpose of calculating adjusted mill rates for school divisions and other local taxing authorities. The equalization process is necessary to maintain equity in taxation when two different levels of value are being applied simultaneously and the boundaries for the various taxing jurisdictions are not coterminous.

The equalized assessments are also applied to all provincial grant formulae using assessed value as one measure of comparative revenue raising ability. Some of these grants include revenue sharing and education grants.

The total equalized assessment for 1986 was $3,857,538,823.

Northern Municipalities

The Northern area of the province was the focus of the Authority's urban assessment efforts. Assessments were conducted on the majority of properties in the North with the exception of a few hamlets and remote leases. Many of the Northern properties assessed during the time period under review had never been valued.

The total equalized assessment on the 1965 level for Northern municipalities is $59,020,450.

Northern Reassessments Completed April 1, 1986 - February 28, 1987

Northern Villages

Air Ronge
Beauval
Buffalo Narrows
Cumberland House
Denare Beach
Green Lake
Ile a la Crosse
La Loche
Pinehouse
Sandy Bay

Northern Hamlets and Settlements

Brabant Lake
Camsell Portage
Cole Bay
Deschambault Lake
Descharme Lake
Dore Lake
East Trout Lake
Jan Lake
Jans Bay
Keely Lake
Kinoosao
Lac La Plonge
Little Amyot Lake
Little Bear Lake
Lower Fishing Lake
Michel Point
Michel Village
Missinipe
Napatak
Patuanak
Pelican Narrows
Ramsey Bay
Sled Lake
Southend
Stanley Mission
St. George's Hill
Stoney Rapids
Sturgeon Landing
Sturgeon Weir
Timber Bay
Tower Beach
Turnor Lake
Tyrrell Lake
Uranium City
Waden Bay
Weyakwin
Whelan Bay
Wollaston

Rural Municipalities

During the year under review eight rural municipalities were reassessed, completing the reassessment program begun in 1976. The assessment base of rural municipalities for the 1986 taxation year totals $2,238,194,609.

1985	1986
$1,729,770,276	$2,238,194,609

This total is an increase of $508,424,333 over the previous aggregate rural assessment. The majority of this increase is due to certain municipalities changing to the new level of assessment.

The total equalized assessment for the 1986 taxation year in rural municipalities is $2,160,408,740.

Rural Reassessment Completed
April 1, 1986 to February 28, 1987

R.M. of Tecumseh #65
R.M. of Wellington #97
R.M. of Maple Bush #224
R.M. of Garry #245
R.M. of Progress #351
R.M. of Prince Albert #461
R.M. of Parkdale #498
R.M. of Paddockwood #520

Industrial Assessment Program

In April 1986, the Industrial Division and the Operations Division were amalgamated into the Operations Branch. An industrial training course was given to staff from all regions and oil and gas well assessments were carried out by regional field staff.

Reassessments of uranium mines were carried out at Cluff Lake, Key Lake and Wollaston Lake in Northern Saskatchewan.

A gold mine at Star Lake was also assessed for the first time.

The Saskatchewan Assessment Appeal Board

The Saskatchewan Assessment Appeal Board is required to hear appeals under the following acts:

- The Northern Municipalities Act
- The Urban Municipality Act
- The Rural Municipality Act
- The Mineral Taxation Act
- The Lloydminster Charter
- The Education Act
- The Watershed Act
- The Conservation and Development Act

The Board is also required to adjudicate certain appeals under The Local Improvements Act and The Subdivisions Act, and to hold inquiries into complaints lodged under The Sewage Drainage Inquiry Act.

During the year under review 657 appeals were received. The Board heard 553 appeals in 118 municipalities as follows:

Aaran
Aberdeen
Archerwill
Avonlea
Battleford
Beechy
Bethune
Biggar
Big River
Birch Hills
Bjorkdale
Bounty
Bruno
Burr
Cabri
Candle Lake
Canora
Canwood
Carnduff
Carrot River
Chaplin
Christopher Lake
Churchbridge
Codette
Coronach
Crooked River
Cudworth
Cut Knife
Duck Lake
Dysart
Earl Grey
Ebenezer
Edenwold
Elfros
Estevan
Eston
Ferland
Foam Lake
Fosston
Fox Valley
Francis
Gravelbourg
Grayson
Grenfell
Gull Lake
Hodgeville
Holdfast
Hudson Bay
Humbolt
Indian Head
Kenaston
Kindersley
Krydor
Kuroki
Lacadena
Lajord
Lancer
Landis
Lang
Leader
Leross
Lipton
Lloydminster
Loon Lake
Lumsden
Luseland
Manitou Beach
Maple Creek
Markinch
Marquis
Meadow Lake
Melfort
Melville
Meota
Montmartre
Moose Jaw
Moosomin
Mossbank
Neville
North Battleford
Pathlow
Pierceland
Pilot Butte
Pleasantdale
Plenty
Porcupine Plain
Prince Albert
Preeceville
Quill Lake
Quinton
Regina
Rockglen
Rush Lake
Saskatoon
Semans
Shaunavon
Shellbrook
Simpson
St. Louis
St. Walburg
Strasbourg
Swift Current
Tisdale
Tramping Lake
Unity
Val Marie
Vanguard
Viceroy
Viscount
Wadena
Wakaw
Weyburn
White City
White Fox
Whitewood
Wilkie
Wolseley
Yorkton

Of the 657 appeals received, 264 were sustained, 184 were dismissed, 37 were withdrawn, 66 were heard for which no decisions have been rendered, and 79 were not heard and were carried over to the next year. Of the 66 awaiting decision and 79 yet to be heard, 30 pertain to various stated cases and no decisions will be rendered nor hearings scheduled until such time as the Saskatchewan Court of Appeal rules on the related appeals. In addition, the hearings have commenced for 27 appeals but have been adjourned for the present time.

Included in the 657 appeals were eight sewage drainage complaints. Four of these have been completed with the related report and recommendations filed. The remaining four have been heard but have not as yet had the related reports filed; one at the complainant's request.